IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE ELEVENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 14166 of 2004

Between:

M/s. Karnataka Co-operative Milk Producer's Federation Limited, Manoj Complex, Tilak Road, Tirupathi, Chittoor District, rep by its Joint Director(Finance), Mr. C. Narasimha Reddy

..... PETITIONER

AND

1 The Commercial Tax Officer-I (FAC), Tirupathi.
2 The Appellate Deputy Commissioner (CT), Kurnool.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or any other appropriate writ or order of direction declaring that the Petitioner is entitled for exemption on sales effected to Tirumala Devasthanams (TTD) under G.O.314 dated 28-4-1988 and set aside the notice dated 21-7-2004 passed by the 1st Respondent demanding balance disputed tax of 52,99,352/- on sales of ghee of TTD for the assessment periods April 2002 to October 2002 and November 2002 to January 2003 and restrain the 1st Respondent from collecting the balance disputed tax of Rs. 52,99,352/- till disposal of the appeals before the Sales Tax Appellate Tribunal in T.A.No. 938 & 939/2004.

Counsel for the Petitioner:MR.S.DWARAKANATH,Advocate.

Counsel for the Respondent No.: GP FOR COMMERCIAL TAXES

The Court made the following :

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ORDER : (Per Sri Bilal Nazki, J).

Heard learned Counsel for the parties. With their consent the Writ Petition is disposed of at this stage.

While the first appeal was pending and stay had been declined to the petitioner, he had approached this Court and this Court had granted stay on payment of 50% of the liability. Now, an appeal has been filed before the Tribunal because the petitioner has lost before the first appellate authority and he has challenged that order before this Court as well.

Since the matter is pending before the Tribunal, we do not want to entertain this Writ Petition at this stage. However, since the petitioner has already deposited 50% of the liability while the first appeal was pending, therefore we think that it would be just and proper to stay the recovery of disputed amount till the matter is disposed of by the Tribunal.

Writ Petition is accordingly disposed of. No costs.

(BILAL NAZKI, J)

11th August, 2004.

(S.ANANDA REDDY, J)

N.B.:-

C.C. in three days.

(B/o)

ajr.

To

1 The Commercial Tax Officer-I (FAC), Tirupathi.
2 The Appellate Deputy Commissioner (CT), Kurnool.

3 Two C.Cs. to the G.P. for Commercial Taxes, High Court buildings, Hyderabad (O.U.T.)

4 Two C.D. copies.